IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

Writ Petition No. 1790 of 2005

Janata Sahakari Bank Ltd. .. Petitioner
V/s.
State of Maharashtra & Ors. .. Respondents

Mr. S.R. Page for the Petitioner
Dr. P. Daniel with Mr. A.S. Rao for the Respondent Nos. 2, 3 and 5.
Mr Vinay Sonpal, AGP. for the Respondent Nos. 1 and 4.

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 04.07.2005.

P.C.:-

1. Heard the learned counsel for the Petitioner and the Respondents. By this Petition, the Petitioner Bank has sought to contend that they have a priority in their claim with regard to the property over and above the income tax and sales tax dues.

2. We have perused the Division Bench judgment of our Court in **The Bharat Co-operative Bank Ltd. v. D.V. Patil & Ors. 2004 (2) ALL M.R. 610.** Our Court has clearly held that as far as sales tax recovery is concerned, the same has priority over secured creditor and as such, auction sale can not be challenged. In view of the clear judgment of the Division Bench, we are not inclined to entertain this Writ Petition, the same stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)